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# **SPECIAL HANDLING REQUIRED**

## **DO NOT REMOVE FROM RETURN**

**INSTRUCTIONS:** If Form 540, 540A, 540EZ, 540NR or 541 includes any special circumstance listed below, check the appropriate item(s) and attach this form to the front of the return.

- |   |  |  |
|---|--|--|
| 1. <input type="checkbox"/> Underpayment of Estimated Tax by Farmers and Fishermen (FTB 5805F)      | 3. <input type="checkbox"/> Deceased taxpayer or spouse                            | 6. <input type="checkbox"/> Disaster   |
| 2. <input type="checkbox"/> Underpayment of Estimated Tax by Individuals and Fiduciaries (FTB 5805) | 4. <input type="checkbox"/> Taxpayer out of country on original due date of return | 7. <input type="checkbox"/> Form 540X filed in response to notice of proposed assessment |
|   | 5. <input type="checkbox"/> Military Out of Country — Service in a Combat Zone     |  |